

NORTH CAROLINA GENERAL ASSEMBLY
1981 SESSION

CHAPTER 14
HOUSE BILL 28

AN ACT TO CLARIFY THE SALES TAX STATUS OF NEWSPAPER AND MAGAZINE
DELIVERIES.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-164.13(28) is rewritten to read:

"(28) Sales of newspapers by newspaper street vendors and by newspaper carriers
making door-to-door deliveries and sales of magazines by magazine vendors
making door-to-door sales."

Sec. 2. This act shall become effective July 1, 1981.

In the General Assembly read three times and ratified, this the 12th day of February,
1981.